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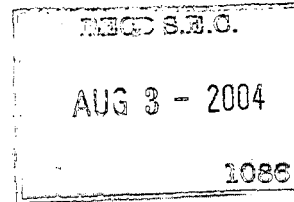
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CERTNYS
NYSE

August 3, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, CNL HOTELS & RESORTS, INC., Common Stock, \$0.01 par value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on August 3, 2004. Tentative listing date – Tentative listing date – Not yet determined.

Sincerely,

PROCESSED

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**THOMSON
FINANCIAL**

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